

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF _____, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16208800300000 CITY CLERK 116 W ADAMS CRESTON, IA 50801 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,683,483		2,683,483	2,392,365
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,683,483		2,683,483	2,392,365
Delinquent property taxes	0		0	
TIF revenues	697,428		697,428	651,442
Other city taxes	1,039,566	0	1,039,566	1,090,917
Licenses and permits	44,719	0	44,719	42,900
Use of money and property	102,532	13,104	115,636	77,450
Intergovernmental	1,506,249	227,136	1,733,385	1,619,989
Charges for fees and service	865,165	3,733,631	4,598,796	5,783,724
Special assessments	6,954	0	6,954	2,500
Miscellaneous	608,518	125,874	734,392	528,447
Other financing sources	1,565,258	206,359	1,771,617	2,194,786
Total revenues and other sources	9,119,872	4,306,104	13,425,976	14,384,520
Expenditures and Other Financing Uses				
Public safety	1,606,192	0	1,606,192	1,640,210
Public works	1,675,071	0	1,675,071	1,784,069
Health and social services	0	0	0	
Culture and recreation	696,820	0	696,820	922,064
Community and economic development	31,617	0	31,617	31,660
General government	1,860,501	0	1,860,501	1,959,285
Debt service	908,363	0	908,363	908,363
Capital projects	104,764	0	104,764	200,000
Total governmental activities expenditures	6,883,328	0	6,883,328	7,445,651
Business type activities	0	3,554,804	3,554,804	4,514,256
Total ALL expenditures	6,883,328	3,554,804	10,438,132	11,959,907
Other financing uses, including transfers out	1,236,958	517,444	1,754,402	2,194,786
Total ALL expenditures/And other financing uses	8,120,286	4,072,248	12,192,534	14,154,693
Excess revenues and other sources over (Under) Expenditures/And other financing uses	999,586	233,856	1,233,442	229,827
Beginning fund balance July 1, 2015	7,004,086	3,222,760	10,226,846	8,876,038
Ending fund balance June 30, 2016	8,003,672	3,456,616	11,460,288	9,105,865
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ 37,890 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 2,565,000	Other long-term debt	\$ 0	
Revenue debt	\$ 968,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 10,900			
		General obligation debt limit	\$ 15,937,313	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk LISA WILLIAMSON		Telephone →	Area Code 641	Number 782-2000
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF CRESTON						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)									
1	Section A - TAXES											1						
2	Taxes levied on property	1,992,386	691,097					2,683,483			2,683,483	2						
3	Less: Uncollected property taxes - Levy year							0			0	3						
4	Net current property taxes	1,992,386	691,097		0	0		2,683,483		T01	2,683,483	4						
5	Delinquent property taxes							0		T01	0	5						
6	Total property tax	1,992,386	691,097		0	0	0	2,683,483			2,683,483	6						
7	TIF revenues			697,428				697,428		T01	697,428	7						
	Other city taxes																	
8	Utility tax replacement excise taxes							0		T15	0	8						
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9						
10	Parimutuel wager tax							0		C30	0	10						
11	Gaming wager tax							0		C30	0	11						
12	Mobile home tax							0		T19	0	12						
13	Hotel/motel tax	149,660						149,660		T19	149,660	13						
14	Other local option taxes		889,906					889,906		T09	889,906	14						
15	TOTAL OTHER CITY TAXES	149,660	889,906	0	0	0	0	1,039,566	0		1,039,566	15						
16	Section B - LICENSES AND PERMITS	44,719						44,719		T29	44,719	16						
17	Section C - USE OF MONEY AND PROPERTY											17						
18	Interest	56,623	4,625					61,248	13,104	U20	74,352	18						
19	Rents and royalties	41,284						41,284		U40	41,284	19						
20	Other miscellaneous use of money and property							0		U20	0	20						
21								0			0	21						
22	TOTAL USE OF MONEY AND PROPERTY	97,907	4,625	0	0	0	0	102,532	13,104		115,636	22						
23												23						
24	Section D - INTERGOVERNMENTAL											24						
25												25						
26	Federal grants and reimbursements											26						
27	Federal grants	76,101				78,143		154,244	227,136	B89	381,380	27						
28	Community development block grants							0		B50	0	28						
29	Housing and urban development							0		B50	0	29						
30	Public assistance grants							0		B79	0	30						
31	Payment in lieu of taxes							0		B30	0	31						
32								0			0	32						
33	Total Federal grants and reimbursements	76,101	0	0	0	78,143	0	154,244	227,136		381,380	33						
34												34						
35												35						
36												36						
37												37						
38												38						
39												39						
40												40						

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CRESTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		968,120					968,120		C46	968,120	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	48,042	4,425					52,467		C89	52,467	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	48,042	972,545	0	0	0	0	1,020,587	0		1,020,587	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	23,378						23,378		D89	23,378	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	COUNTY DISPATCHER	110,777						110,777		D89	110,777	67				
68	WATER WORKS		197,263					197,263			197,263	68				
69								0			0	69				
70	Total local grants and reimbursements	134,155	197,263	0	0	0	0	331,418	0		331,418	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	258,298	1,169,808	0	0	78,143	0	1,506,249	227,136		1,733,385	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,379,260	A91	2,379,260	73				
74	Sewer							0	1,354,371	A80	1,354,371	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport	130,455						130,455		A01	130,455	78				
79	Landfill/garbage	607,400						607,400		A81	607,400	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CRESTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	2,330						2,330		A89	2,330	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	6,608						6,608		A89	6,608	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	29,725						29,725		A03	29,725	98				
99	Library charges	8,961						8,961		A89	8,961	99				
100	Park, recreation, and cultural charges	37,635						37,635		A61	37,635	100				
101	Animal control charges	3,056						3,056		A89	3,056	101				
102	Other charges - Specify							0			0	102				
103	MISCELLANEOUS	29,656	9,339					38,995			38,995	103				
104	TOTAL CHARGES FOR SERVICE	855,826	9,339	0	0	0	0	865,165	3,733,631		4,598,796	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	6,954						6,954		U01	6,954	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	51,202	99,176				2,465	152,843		U99	152,843	108				
109	Deposits and sales/fuel tax refunds	199	4,944					5,143		U99	5,143	109				
110	Sale of property and merchandise	17,090	488					17,578		U11	17,578	110				
111	Fines	25,086						25,086		U30	25,086	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	REIMBURSEMENTS	134,873	268,647					403,520	5,975		409,495	114				
115	REFUNDS	573						573			573	115				
116	OTHER	3,058	717					3,775	69,515		73,290	116				
117	WATER DEPOSITS							0	35,818		35,818	117				
118	TOWER RENTAL							0	14,566		14,566	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	232,081	373,972	0	0	0	2,465	608,518	125,874		734,392	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CRESTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,637,831	3,138,747	697,428	0	78,143	2,465	7,554,614	4,099,745		11,654,359	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	6,315						6,315		NR	6,315	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				10,900			10,900		NR	10,900	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	277,546	266,430		333,525	64,677		942,178	106,359		1,048,537	127
128	Internal TIF loans and transfers in	10,000		21,027	574,838			605,865	100,000		705,865	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	293,861	266,430	21,027	919,263	64,677	0	1,565,258	206,359		1,771,617	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,931,692	3,405,177	718,455	919,263	142,820	2,465	9,119,872	4,306,104		13,425,976	132
133												133
134	Beginning fund balance July 1, 2015	1,145,355	4,668,707	878,023	37,403	12,027	262,571	7,004,086	3,222,760		10,226,846	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,077,047	8,073,884	1,596,478	956,666	154,847	265,036	16,123,958	7,528,864		23,652,822	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF CRESTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	837,403	154,012					991,415		E62	991,415	2
3	Purchase of land and equipment	9,640						9,640		G62	9,640	3
4	Construction							0		F62	0	4
5	Jail — Current operation	78,345						78,345		E04	78,345	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	387,483	64,628					452,111		E24	452,111	13
14	Purchase of land and equipment	19,143						19,143		G24	19,143	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	45,049						45,049		E66	45,049	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	10,489						10,489		E32	10,489	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,387,552	218,640		0	0	0	1,606,192			1,606,192	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CRESTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		789,177					789,177		E44	789,177	42
43	Purchase of land and equipment		481					481		G44	481	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	112,358						112,358		E44	112,358	48
49	Traffic control safety — Current operation	21,621						21,621		E44	21,621	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	230,613						230,613		E01	230,613	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	520,821						520,821		E81	520,821	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	885,413	789,658		0	0	0	1,675,071			1,675,071	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CRESTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0				0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF CRESTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	155,994	67,179					223,173		E52	223,173	122
123	Purchase of land and equipment	5,548	24,951					30,499		G52	30,499	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	177,266	99,504					276,770		E61	276,770	127
128	Purchase of land and equipment	933						933		G61	933	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	67,894						67,894		E61	67,894	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	75,654						75,654		E03	75,654	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	21,897						21,897		E61	21,897	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	505,186	191,634		0	0	0	696,820			696,820	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	31,617						31,617		E89	31,617	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	31,617	0	0	0	0	0	31,617			31,617	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CRESTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	37,567						37,567		E29	37,567	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	366,570						366,570		E23	366,570	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,520						1,520		E89	1,520	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	53,278						53,278		E25	53,278	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	101,663						101,663		E31	101,663	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	316,099						316,099		E89	316,099	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174	EMPLOYEE BENEFITS		983,804					983,804			983,804	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	876,697	983,804	0	0	0	0	1,860,501			1,860,501	176
177	Section G — DEBT SERVICE				908,363			908,363			908,363	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	908,363	0	0	908,363			908,363	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	BRIDGE WORK					104,764		104,764			104,764	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	104,764	0	104,764			104,764	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	104,764	0	104,764			104,764	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,686,465	2,183,736	0	908,363	104,764	0	6,883,328			6,883,328	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CRESTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,409,071	E91	2,409,071	198
199	Purchase of land and equipment							20,862	G91		20,862	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							619,118	E80		619,118	201
202	Purchase of land and equipment							469,648	G80		469,648	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF CRESTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	WATER DEPOSIT REFUNDS								36,105		36,105	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,554,804		3,554,804	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,686,465	2,183,736	0	908,363	104,764	0	6,883,328	3,554,804		10,438,132	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	6,014	546,106					552,120	496,417		1,048,537	255
256	Internal TIF loans/repayments and transfers out			684,838				684,838	21,027		705,865	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	6,014	546,106	684,838	0	0	0	1,236,958	517,444		1,754,402	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,692,479	2,729,842	684,838	908,363	104,764	0	8,120,286	4,072,248		12,192,534	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						265,036	265,036			265,036	263
264	Restricted		5,344,042	911,640	48,303	50,083		6,354,068			6,354,068	264
265	Committed	16,185						16,185			16,185	265
266	Assigned							0			0	266
267	Unassigned	1,368,383						1,368,383			1,368,383	267
268	Total Governmental	1,384,568	5,344,042	911,640	48,303	50,083	265,036	8,003,672			8,003,672	268
269	Proprietary								3,456,616		3,456,616	269
270	Total ending fund balance June 30, 2016	1,384,568	5,344,042	911,640	48,303	50,083	265,036	8,003,672	3,456,616		11,460,288	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,077,047	8,073,884	1,596,478	956,666	154,847	265,036	16,123,958	7,528,864		23,652,822	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CRESTON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 78,345 M80 M81 M89 \$		Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$			
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents Z00 \$		3,275,611	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. STATE REVOLV	1,232,000		264,000			968,000		I89	
10. GEN CORP PURPOSE	3,115,000		550,000	2,565,000				I89	
11. GO URBAN RENEWAL		10,900			10,900			I89	
12.								I89	
13.								I89	
14.								I89	
Total long-term debt	4,347,000	10,900	814,000	2,565,000	10,900	968,000	0	0	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	318,746,250		x .05 = \$		15,937,313
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$			11,498,178		11,498,178	
REMARKS								V98	